IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WISCONSIN

behalf of others similarly situated,)	
ociali or outers similarly situates,)	
Plaintiff,)	Case No. 3:20-cv-00430
)	
v.)	
)	
DONALD J. TRUMP, et al.)	
)	
Defendants.)	

THE UNITED STATES' MOTION TO DISMISS OR IN THE ALTERNATIVE TO STAY THIS ACTION

Defendant, the United States of America, hereby moves the Court to dismiss or, in the alternative, to stay the Plaintiff's Class Action Complaint ("Complaint") filed in this matter seeking, among other things, a declaration that newly enacted § 6428(g) of the Internal Revenue Code (Title 26 U.S.C.) is unconstitutional. Plaintiff also seeks temporary, preliminary and permanent injunctions prohibiting enforcement of the statute as currently written.

The present case is one of seven Class Action Complaints seeking substantially similar relief that have recently been filed and are currently pending in six different U.S. District Courts. All seven cases seek certification of similarly described, nationwide classes of persons who do not qualify for a refundable tax credit under § 6428(g).

Given that all of the Claims for Relief asserted by Plaintiff in this action were already before U.S. District Courts in other pending cases at the time this case was filed, this Court should exercise its inherent authority to manage its docket and dismiss, or in the alternative, stay this action, applying the well-established first-to-file doctrine.

The grounds for this Motion are more fully stated in the Memorandum in Support attached hereto and incorporated herein by reference.

Respectfully submitted,

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Principal Deputy Assistant Attorney General

s/Charles P. Hurley_

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